STATE OF ALASKA

DEPARTMENT OF REVENUE

Tax Division

SARAH PALIN, GOVERNOR

- State Office Building
 PO Box 110420
 Juneau, AK 99811-0420
 907.465.2320
- □ 550 W Seventh, Suite 500 Anchorage, AK 99501-3566 907.269.6620

www.tax.alaska.gov

October 2008

Dear Operator:

Enclosed is the 2009 Operator License Application packet and a department Operating Contract for your use.

Application Processing

Applications will be processed in the order the division receives them. Please ensure that you read your application thoroughly and provide all of the information requested. Failure to provide all of the information requested or to answer all of the questions will delay the processing of your application. Please allow one month for the division to process your application after the date the division received your completed application form with all attachments.

Please remember to attach a \$500 application fee to the front of the application form. This payment can be in the form of a check or money order made out to the State of Alaska. Applications without the fee attached will not be processed until the license application fee has been received.

New Signature Requirements

Please be advised that, in order to comply with the new regulations, there has been an additional statement added to the language above the signature block that allows for the department to review any criminal history in accordance with 15 AAC 160.934.

Operator Contracts

Alaska Statutes 05.15.115 requires the department to approve or disapprove all contracts between permittees and operators. Approval of a contract by the department under AS 05.15.115 constitutes approval as to the form required under AS 05.15.115 and 15 AAC 160.220 only. In order to facilitate contract approval, the department developed an Operating Contract for use by permittees and operators.

The department's Operating Contract has been reviewed by the Attorney General's office for compliance with the Alaska Statutes, regulations, and general contract law. Use of the division's Operating Contract expedites contract approvals. You are

encouraged to use this contract. However, use of the department's Operating Contract is not mandatory.

Approval of contracts is subject to the limitations of Alaska Gaming Statutes and Regulations. Operator/permittee contracts do not take precedence over statutory or regulatory provisions. If a contract is in violation of a statute or regulation, the statute or regulation takes precedence, even if the contract has been approved by the division and agreed to by both parties.

The department will not approve any contract that extends beyond the end of calendar year 2009.

Notice to City or Borough

You must submit **one** copy of your operator license application to the nearest city or borough to each of your gaming locations. We no longer require that you send us a copy of the application that was submitted to the city or borough.

A <u>Temporary License</u> will be mailed to all renewal applicants who have paid their fees and submitted an application that is complete in all substantial respects by December 15, 2008. Applications postmarked on December 15, 2008 will be considered to have been received on that date. A <u>Temporary Operator License expires</u> at midnight on <u>February 15, 2009</u>.

An operator may not conduct gaming in 2009 unless:

- (1) A 2009 Operator License or 2009 Temporary Operator License has been issued and posted at the gaming location, and
- (2) The 2009 permits of the permittees for whom the operator is conducting gaming have been posted at the gaming location.

Thank you for your consideration. We appreciate your timely submission and will process your application as quickly as possible.

Sincerely,

Jeff Prather

Gaming Group Supervisor

Enclosures